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Most Recent Summaries

George v. Commissioner of IRS

September 13, 2016

Tax-exempt Organizations, Tax Law

(United States First Circuit) - In an appeal of a tax court decision affirming a determination by the Commissioner of the Internal Revenue Service (IRS) that he owed \$3.790 million in income taxes and penalties on \$5.65 million in bank deposits petitioner made and interest earned from 1995 to 2002, the tax court determination is affirmed over petitioner's contentions that these deposits were not his taxable personal income but the program income of a social welfare organization that had tax-exempt status pursuant to section 501(c)(4) of the Internal Revenue Code, 26 U.S.C. section 501(c), where an organization distinct from petitioner did not exist during the applicable tax years.

O'Shea v. UPS Retirement Plan

September 13, 2016

Labor & Employment Law, ERISA

(United States First Circuit) - In a suit arising under the Employee Retirement Income Security Act (ERISA), 29 U.S.C. sections 1001 et seq., involving the highly sympathetic case of a US Postal Service retiree whose death one week before his official retirement date, but after his final day of work, had the unexpected consequence of depriving his beneficiaries of ten years of payments under an annuity plan, the District Court's dismissal is affirmed where when the decedent executed the release, any equitable claim based on alleged misrepresentations made to him when he selected his retirement benefits was released.

Cortes-Ramos v. Sony Corporation of America

September 12, 2016

Intellectual Property, Copyright, Dispute Resolution & Arbitration, Entertainment Law, Contracts

(United States First Circuit) - In a suit alleging contract and intellectual property claims against a variety of companies affiliated with Sony Music Entertainment, concerning an original song and music video that plaintiff submitted to Sony as part of a songwriting contest sponsored by Sony, the District Court's dismissal of all claims and order compelling arbitration are affirmed where: 1) the claims were subject to mandatory arbitration under the Federal Arbitration Act; and 2) plaintiff failed to allege facts sufficient to support his claims under Fed. R. Civ. P. 12(b)(6).

Nanje v. Chaves

September 9, 2016

Immigration Law, Criminal Law & Procedure

(United States First Circuit) - Denial of petition for review of denial of naturalization, is affirmed where: 1) the record compels the conclusion that the petitioner's fraud-and-deceit crime caused a loss to the victim of more than \$10,000; and thus 2) both the U.S. Citizenship and Immigration Services' (USCIS) denial of naturalization and the district court's approval of that denial are impervious to petitioner's attack.

Hernandez-Cuevas v. Taylor

September 9, 2016

Civil Rights, Criminal Law & Procedure

(United States First Circuit) - In a case alleging a Fourth Amendment claim of malicious prosecution, actionable under *Bivens v. Six Unknown Named Agents of Federal Bureau of Narcotics*, 403 U.S. 388 (1971), the District Court's grant of officer-defendants' motion for judgment as a matter of law and dismissal of the case with prejudice, is affirmed where: 1) a reasonable jury would not have a legally sufficient evidentiary basis to find for plaintiff; and 2) there is no other legal error in the District Court's decision.